BOWDITCH

www.bowditch.com

ASSOCIATE

Eileen Y. Lee Breger

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OVERVIEW

Eileen Y. Lee Breger concentrates her practice on estate planning, estate tax strategies, special needs planning, long-term care planning, and estate and trust administration. As an attorney, she takes a practical and personalized approach and frequently works with:

- Families on their estate planning, including blended families
- High net-worth families in need of creditor protection, business succession planning, and gift and estate tax strategies
- Families providing for special needs family members
- Elders in need of long-term care planning
- Personal Representatives and Trustees on probate matters, estate settlement and ongoing trust administration

Eileen has a broad range of estate planning clients. “Everyone needs an estate plan,” she says, “from a simple plan, such as a young couple naming a Guardian for their minor children, to an upgraded plan for a retired couple, which might include creditor protection measures for their beneficiaries.” Regardless of the client’s situation, Eileen takes time to listen to the client’s goals and to design a plan that is tailored to the client’s individualized needs. She sees her role as a trusted adviser and, where there’s a conflict, she is a mediator, working to de-escalate and help work things out between all parties.

With her special needs planning practice, Eileen assists those who want to leave assets to a beneficiary who may have a developmental or intellectual disability. Through the planning, she establishes special needs trusts that provide for the beneficiary’s lifetime needs while allowing continued access to government assistance.

Before Bowditch

Prior to joining Bowditch, Eileen was a judicial intern at the First Circuit Court of Appeals in Boston, in the chambers of Judge Torruella. She also previously served as a judicial intern for Judge Judith Fabricant of the Massachusetts Superior Court and as a law clerk for the Department of the Interior (assigned to the Deepwater Horizon oil spill litigation) and the U.S. Attorney’s Office, District of Rhode Island.

Besides work

“During the warmer months, I have a large flower garden, including perennial succulents, which are interesting because of their shape and novelty." Additionally, Eileen and her family like to travel, especially to the islands of Hawaii.

EXPERIENCE

Helping a younger married couple choose a guardian and trustee

A Boston-area married couple in their early 30s came to Eileen needing help with putting an estate plan in place shortly before the birth of their first child. The estate plan consisted of a family trust, and the couple had to decide on a Guardian and Trustee. Eileen noted, "The wife was an only child, so we spent a lot of time walking through their options. We discussed which family members and friends have values that align the most with their values and are able to take on the responsibility of these roles. They both looked to the husband's brother as a good candidate for Trustee and Guardian." Everything is signed and in place.

Updating an estate plan with a special needs trust

A married couple in their 60s wanted to update their estate plan for their three children, one of whom had developmental disabilities. "They were both educated professionals working in the Boston area," Eileen explained, but their plan was outdated, did not minimize estate taxes and, perhaps more importantly, did not properly provide for the disabled child." Eileen met with the couple to understand the family's needs and recommended creating a lifetime special needs trust share to receive the disabled child's inheritance and not interfere with that child's eligibility for government benefits. She also worked with the couple's financial advisor to ensure that additional life insurance was obtained to fund the child's special needs trust after they pass.

Implementation of incapacity planning

An elderly client had a trust that provided for the lifetime management of assets in the event she became incapacitated. When the client lost capacity, Eileen helped to implement the incapacity provisions of her trust. During this same time, the client became vulnerable to influence from people who did not have her best interests at heart. Eileen took actions to protect the client and ensure that her chosen fiduciaries could manage her affairs during the last years of her life.

Estate and Trust Administration

When a person passes away, Eileen counsels fiduciaries with settling a loved one's estate and administering long-term trusts:

- Probate of a will, appointment of a Personal Representative of an estate, and sale of real estate
- Preparation of estate tax filings
- Advice with post-mortem tax planning, qualified retirement accounts, creditor issues, beneficiary distributions, closing of the estate and management of family trusts

OTHER REPRESENTATIVE MATTERS

- Worked with client who had an irrevocable life insurance trust and identified a need to decant $2M life insurance policy to a new tax-compliant trust
- Prepared irrevocable trust to receive client's future inheritance while working harmoniously with client's financial advisors
- Worked with client to gift Cape Cod property to daughter and fund her revocable trust to avoid probate

AFFILIATIONS

PROFESSIONAL/COMMUNITY

- Board Member, The Carroll Center for the Blind
- Member, Boston Bar Association
- Member, Women's Bar Association

PREVIOUS

- Board Member, Realizing Children's Strengths (RCS) Learning Center
- Associate Director of Women, National Association of Asian American Professionals (NAAAP), Boston Chapter
- Chair, Webinars and Seminars Committee, Boston Estate Planning Council

ARTICLES & TALKS

ARTICLES

- "10 Things I know about … Protecting your family's money," *Worcester Business Journal*, March 7, 2022

TALKS

- Presented to executives of publicly-traded retailer on estate planning and tax strategies, 2024
- Estate Planning and Special Needs Trusts, The Carroll Center for the Blind, 2024
- Asset Transfers & Reduction of Assets, Massachusetts Continuing Legal Education, 2023
- Estate Planning 101: Breaking Down the Basics, MetroWest Chamber of Commerce, 2022
- Estate Planning: What You Need to Know, Norfolk-Plymouth County Area Alumnae Chapter of Delta Sigma Theta Sorority, Inc., 2021
- Introduction to Revocable Trusts, Boston Bar Association, 2020

BAR ADMISSIONS

- Massachusetts

EDUCATION

- LL.M., Master's in Taxation, Boston University School of Law: Graduate Tax Program's Academic Achievement Award for member of the class with highest GPA
- J.D., Boston College Law School
- B.A., Vassar College